

**BUS 233E – Management Accounting I**

*3 credits, 3 hours*

Students are provided with knowledge of the fundamentals of cost accounting methods and procedures. Initially, students learn cost concepts, the cost accounting cycle, cost terminology and cost behaviour. Next, students focus on job and process costing systems. Other topics may include cost allocation, operation and activity-based costing, standard costs and variance analysis.

*Prerequisites: BUS 111 and BUS 131*

**Instructor**

Greg Chandler  
S111C  
780-715-3918  
[greg.chandler@keyano.ca](mailto:greg.chandler@keyano.ca)

**Office Hours**

Monday 1:00 – 2:50pm  
Tuesday 2:00 – 2:50pm  
Thursday 5:30 – 6:20pm  
Friday 1:00 – 1:50pm

**Hours of Instruction**

Tuesday 6:30 – 9:30pm

**Required Resources**

**Cost Accounting: A Managerial Emphasis**; Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan, Louis Beaubien and Chris Graham; Seventh Canadian Edition; Pearson Canada Inc.; Toronto; 2010; ISBN 9780133138443

Access to Pearson MyAccountingLab

Recommended calculator: Texas Instruments BAII Plus

**Course Outcomes**

Students will be able to:

1. apply the fundamentals of management accounting to business situations
2. explain various cost classification methods
3. classify cost
4. determine cost functions using a variety of methods
5. determine costs using job costing concepts
6. determine costs using process costing concepts
7. allocate costs using various methods

**Evaluation**

Quizzes	15%
Assignments	20%
Midterm Exam	30%
Final Exam	<u>35%</u>
Total	100%

*A grade of C- is required for progression or transfer.*

**Grading System**

Descriptor	Alpha Grade	4.0 Scale	Percent
Excellent	A+	4.0	> 93.9
	A	4.0	87 – 93.9
	A-	3.7	80 – 86.9
Good	B+	3.3	77 – 79.9
	B	3.0	74 – 76.9
	B-	2.7	70 – 73.9
Satisfactory	C+	2.3	67 – 69.9
	C	2.0	64 – 66.9
	<b>Progression</b>	C-	60 – 63.9
Poor	D+	1.3	57 – 59.9
<b>Minimum Pass</b>	D	1.0	50 – 56.9
Failure	F	0.0	< 50

**Proposed Schedule of Topics**

Date	Topic	Required Reading
September 13	The Accountant's Vital Role in Decision Making	Chapter 1
September 20	An Introduction to Cost Terms & Purposes	Chapter 2
September 27	Cost-Volume-Profit Analysis	Chapter 3
October 4	Job Costing	Chapter 4
October 11	Activity-Based Costing and Management	Chapter 5
October 18	Midterm Exam	
October 25	Period Cost Application	Chapter 14
November 8	Cost Allocation: Joint Products & Byproducts	Chapter 15
November 15	Revenue & Customer Profitability Analysis	Chapter 16
November 22	Process Costing	Chapter 17
November 29	Spoilage, Rework & Scrap	Chapter 18
December 6	Final Exam Review	

**Please Note:**

Date and time allotted to each topic is subject to change.

## Performance Requirements

### Student Responsibilities

It is your responsibility as a student to contact the Office of the Registrar to complete the forms for Withdrawal or Change of Registration, and any other forms. Please refer to the list of important dates as noted in the Academic Schedule in the Keyano College credit calendar.

More specific details are found in the Student Rights and Student Code of Conduct section of the Keyano College credit calendar. It is the responsibility of each student to be aware of the guidelines outlined in the Student Rights and Student Code of Conduct Policies.

### Student Attendance

Class attendance is useful for two reasons. First, class attendance maximizes a students' learning experience. Second, attending class is a good way to keep informed of matters relating the administration of the course (e.g., the timing of assignments and exams). Ultimately, you are responsible for your own learning and performance in this course.

It is the responsibility of each student to be prepared for all classes. Students who miss classes are responsible for the material covered in those classes and for ensuring that they are prepared for the next class, including the completion of any assignments and / or notes that may be due.

### Academic Misconduct

Students are considered to be responsible adults and should adhere to principles of intellectual integrity. Intellectual dishonesty may take many forms, such as:

- Plagiarism or the submission of another person's work as one's own
- The use of unauthorized aids in assignments or examinations (cheating)
- Collusion or the unauthorized collaboration with others in preparing work
- The deliberate misrepresentation of qualifications
- The willful distortion of results or data
- Substitution in an examination by another person
- Handing in the same unchanged work as submitted for another assignment
- Breach of confidentiality.

The consequences for academic misconduct range from a verbal reprimand to expulsion from the College. More specific descriptions and details are found in the Student Rights and Student Code of Conduct section of the Keyano College credit calendar. It is the responsibility of each student to be aware of the guidelines outlined in the Student Rights and Student Code of Conduct Policies.

In order to ensure your understanding of the concept of plagiarism, you must successfully complete the online tutorial found on [ilearn.keyano.ca](http://ilearn.keyano.ca). Then print the certificate, sign it, and show it to each of your instructors. Your course work will not be graded until you show this signed certificate.

## Specialized Supports

### Counselling and Disability Services

Counselling Services provides a wide range of specialized counselling services to prospective and registered students, including personal, career and academic counselling.

**SKILL Centre**

The SKILL Centre is a learning space in the Clearwater Campus at Keyano College where students can gather to share ideas, collaborate on projects and get new perspectives on learning from our tutorial staff.

The SKILL Centre, through a variety of delivery methods, provides assistance in skill development to Keyano students. Assistance is provided by instructors, staff and student tutors. Individuals wishing to improve their mathematics, writing, grammar, study, or other skills, can take advantage of this unique service.

**Authorization**

This course outline has been reviewed and approved by the Program Chair.

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Greg Chandler, Instructor

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Chair

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Date Authorized

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Guy Harmer, Dean

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Date Authorized